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32074 7590 04/20/2006

**INTERNATIONAL BUSINESS MACHINES CORPORATION
DEPT. 18G
BLDG. 300-482
2070 ROUTE 52
HOPEWELL JUNCTION, NY 12533**

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| APPLICATION NO. | FILING DATE | FIRST NAMED INVENTOR | ATTORNEY DOCKET NO. | CONFIRMATION NO. |
|-----------------|-------------|----------------------|---------------------|------------------|
| 10/710,277 | 06/30/2004 | Hui long Zhu | FIS920040052US1 | 4276 |

TITLE OF INVENTION: STRUCTURE AND METHOD FOR MANUFACTURING PLANAR SOI SUBSTRATE WITH MULTIPLE ORIENTATIONS

| APPLN. TYPE | SMALL ENTITY | ISSUE FEE | PUBLICATION FEE | TOTAL FEE(S) DUE | DATE DUE |
|----------------|--------------|-----------|-----------------|------------------|------------|
| nonprovisional | NO | \$1400 | \$300 | \$1700 | 07/20/2006 |
| EXAMINER | ART UNIT | | CLASS-SUBCLASS | | |
| DUONG, KHANH B | 2822 | | 438-150000 | | |

1. Change of correspondence address or indication of "Fee Address" (37 CFR 1.363).

- Change of correspondence address (or Change of Correspondence Address form PTO/SB/122) attached.
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2. For printing on the patent front page, list

- (1) the names of up to 3 registered patent attorneys or agents OR, alternatively,
(2) the name of a single firm (having as a member a registered attorney or agent) and the names of up to 2 registered patent attorneys or agents. If no name is listed, no name will be printed.

SCULLY, SCOTT,
MURPHY & PRESSER, P.C.

2 _____

Joseph P. Abate, Esq.

3. ASSIGNEE NAME AND RESIDENCE DATA TO BE PRINTED ON THE PATENT (print or type)

PLEASE NOTE: Unless an assignee is identified below, no assignee data will appear on the patent. If an assignee is identified below, the document has been filed for recordation as set forth in 37 CFR 3.11. Completion of this form is NOT a substitute for filing an assignment.

(A) NAME OF ASSIGNEE

(B) RESIDENCE: (CITY and STATE OR COUNTRY)

International Business Machines Corporation

Armonk, New York

Please check the appropriate assignee category or categories (will not be printed on the patent): Individual Corporation or other private group entity Government

4a. The following fee(s) are enclosed:

- Issue Fee
 Publication Fee (No small entity discount permitted)
 Advance Order - # of Copies 3

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 The Director is hereby authorized to charge the required fee(s), or credit any overpayment, to Deposit Account Number 09-04587 IBM (enclose an extra copy of this form).

5. Change in Entity Status (from status indicated above)

- a. Applicant claims SMALL ENTITY status. See 37 CFR 1.27. b. Applicant is no longer claiming SMALL ENTITY status. See 37 CFR 1.27(g)(2).

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6/29/2006 132EYENP2 08888811 893459 10710277

Authorized Signature Steven Fischman

Typed or printed name Steven Fischman

Date 31 JUN 2006 \$3.00 DA

PTO-FC1534 330.00 DA

52.00 083134 9.00 DA

Registration No. 083134 9.00 DA

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